

1 Honorable Philip H. Brandt
2 May 14, 2009; 10:30 a.m.
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6 IN THE UNITED STATES BANKRUPTCY COURT FOR THE
7 WESTERN DISTRICT OF WASHINGTON AT SEATTLE

8 7 In re:) Chapter 7
9 8 VASILY MEFODYEVICH EFIMOFF and) Bankruptcy No. 98-09957
10 LUKERIA VASILYONVA EFIMOFF,) ORDER ON OBJECTION TO
11) AMENDED SECURED CLAIM OF
12) Debtor(s).) THE INTERNAL REVENUE SERVICE
13 _____)

14 THIS MATTER having come on regularly before the below-signed Judge of the above-
15 entitled court, upon the trustee's Objection to Amended Secured Claim of the Internal Revenue
16 Service, proper notice having been given, good cause appearing, now, therefore, it is hereby

17 ORDERED that claim number 4 filed by the Internal Revenue Service and allowed in the
18 Order Allowing/Disallowing Claims entered by this court on September 8, 1999, is hereby amended
19 by the claim filed by the Internal Revenue Service dated March 27, 2009, and that claim is allowed
20 as a secured tax claim pursuant to 11 U.S.C. § 724(b)(1) in the amount of \$45,651.53, and as a
21 penalty under 11 U.S.C. § 726(a)(4) in the amount of \$8,774.75.

22 DONE IN OPEN COURT this _____ day of May, 2009.

23 Presented By:
24 THE RIGBY LAW FIRM
25 /S/ James Rigby

James Rigby, WSBA #9658
Of Attorneys for Trustee



Karen A. Coenect JUDGE
United States Bankruptcy Judge
(Dated as of Entered on Docket date above)

**ORDER ON OBJECTION TO
AMENDED CLAIM FILED BY
INTERNAL REVENUE SERVICE**
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